

MINUTES FOR OCTOBER 21, 2013
BOARD OF CHEROKEE COUNTY COMMISSIONERS
CHEROKEE COUNTY, KANSAS

CONVENE

Commissioner Hilderbrand called the regular session of the Cherokee County Board of Commissioners (The Board), to order and led all in attendance in the Pledge of Allegiance at 9:00 AM on Monday, October 21, 2013 in the Commission Room, #109 of the Cherokee County Courthouse located at 110 W Maple St., Columbus, Kansas. Commissioners Richard Hilderbrand, Charles Napier, Pat Collins, and County Clerk Rodney Edmondson were present.

Members of the press present: Larry Hiatt, Patrick Richardson, Machel Smith

Jim Burton - City of Columbus

He appeared before the Board to offer thanks from the City of Columbus for the county's assistance with their recent paving projects.

Leonard Vanatta - Road Supervisor

Gene Langerot - County Lot Supervisor

They appeared before the Board on routine county road issues.

They reported that Empire is going to be hauling dirt and is seeking a weight variance for the bridge near Lowell, south of Varck Road, to allow them to exceed the weight limit of the bridge. The current limit is 15 tons for a single axle vehicle.

A motion was made by Commissioner Hilderbrand to allow a weight variance for the bridge near Lowell, south of Varck Road as long as Empire agrees to repair or replace roads if any damage is done. The motion was seconded by Commissioner Collins. The motion carried 3-0 with all voting yes.

The supply of asphalt re-grind millings is running low and they are getting complaints of it being put on county roads. The Board agreed to save the remaining supply for use in installing culverts, and to stop using it on county roads.

A motion was made by Commissioner Hilderbrand to reschedule the county surplus property auction for November 1, 2013 at 11:00 AM. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Collins to approve the Minutes of October 7, 2013 BOCC Meeting as written. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

A motion was made by Chairman Hilderbrand to amend the agenda from 9:45 AM to 9:41 AM for Paul Tarter. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

RH

Paul Tarter - Wanting road vacated near Weir

He appeared before the Board requesting to have an old road that he uses as a driveway, be vacated and turned over to him. He owns the property on both sides of the road. It's located outside the city limits near Weir. The Board will give the information to Mr. Cure and have him send notices to property owners near the area of the intention to vacate the road.

A motion was made by Commissioner Napier to approve the Mid-Month Accounts Payables. The motion was seconded by Commissioner Collins. The motion carried 3-0 with all voting yes.

A motion was made by Chairman Hilderbrand to amend the agenda from 10:30 AM to 10:10 AM for Doug Mogle. The motion was seconded by Commissioner Collins. The motion carried 3-0 with all voting yes.

Doug Mogle - Cherokee County Ambulance

He appeared before the Board to inform them that they are currently in the process of re-mounting an ambulance box on a new chassis. He is asking the Board to change ownership of the ambulance to the County then lease it to the Ambulance District. This has been done before, and would allow them to save the taxes due from the cost of the re-mount.

A motion was made by Commissioner Collins to have Mr. Cure draft a lease listing the county as owners of the ambulance and in turn lease it to the Ambulance District. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

Sheriff David Groves, Billy Charles - Cherokee County Law Enforcement Center

They appeared before the Board with information and quotes for needed equipment and improvement at the Law Enforcement Center due to the age and condition of many items. Items included are security cameras, door closers, security monitors, carpeting, and hot water tanks.

Commissioner Collins suggested looking into the possibility of installing a water filter in front of the water tanks.

The Board gave their approval to move forward with needed improvements.

Sheriff David Groves, Ralph Houser - Courthouse Security

They appeared before the Board to present architectural drawings for improvements to the courthouse for security measures. The plan would be a single story addition on the west side of the courthouse to house the additional equipment and staff needed for enhanced security measures. All traffic entering and exiting the courthouse would be through the west entrance. The South door would remain an employee access only door. The Board took no action.

Ralph reported that the Fire Marshal has given final approval in writing to remove the old fire escape from the south side of the courthouse. The Board asked Clerk Edmondson to obtain a copy of the plan that the architect submitted to the Fire Marshalls Office.

A motion was made by Commissioner Hilderbrand to recess for lunch. The motion was seconded by Commissioner Collins. The motion carried 3-0 with all voting yes at 12:02 PM.

The meeting reconvened at 1:15 PM.

Kevin Cure - County Counselor

He appeared before the Board on legal matters concerning Cherokee County.

He presented Resolution 28-2013 for consideration by the Board.

A motion was made by Commissioner Hilderbrand to pass Resolution 28-2013, establishing conditions for the sale of county-owned property and repealing Resolution 15-2008. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

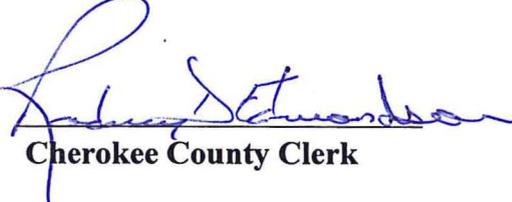
He presented the Independent Accountant's Report from Berberick Trahan & Co. P.A., to be reviewed by the Board. Treasurer Hodgson was present for the review. The report reflects positive reconciling differences in the Main Operating Account and the Motor Vehicle Account. The Inmate Account has a negative reconciling difference.

A motion was made by Commissioner Hilderbrand to authorize Kevin Cure to contact BT& Co. Certified Public Accountants to do an extensive audit not to exceed a cost of \$167,194.77. The motion was seconded by Commissioner Collins. The motion carried 3-0 with all voting yes.

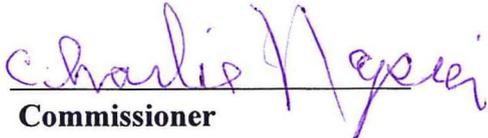
A motion was made by Commissioner Hilderbrand to pass Resolution 29-2013, the Bylaws and Inter-local Agreement for the Kansas County Association Multiline Pool (KCAMP). The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

Commissioner Hilderbrand made a motion to adjourn until the next regularly scheduled meeting set for October 28, 2013 at 9:00 AM. The motion was seconded by Commissioner Collins. The motion carried 3-0 with all voting yes at 2:31 PM.

ATTEST: Resolved and ordered this day, October 28, 2013


Cherokee County Clerk


Commissioner


Commissioner


Commissioner

(Published in the official county newspaper on the 23rd day of October, 2013)

RESOLUTION NO. 28 - 2013

A RESOLUTION ESTABLISHING CONDITIONS FOR THE SALE OF COUNTY-OWNED PROPERTY; PUBLICATION AND NOTICE REQUIREMENTS.

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF CHEROKEE COUNTY, KANSAS:

WHEREAS, the County in the form of its duly elected governing body has the authority under K.S.A. § 19-211(b) to exercise control over the County's financial matters and sell property using an alternative methodology from the stated requirements of K.S.A. § 19-211(a), and;

WHEREAS, the Board of County Commissioners of Cherokee County, Kansas, meeting in regular session, this 21st day of October, 2013, does hereby resolve as follows:

Section 1. Alternative Methodology; Applicability. Pursuant to K.S.A. § 19-211(b), the selling of county-owned property described herein shall be done by using an alternative methodology from the stated requirements of K.S.A. § 19-211(a). This methodology shall only apply to property the county commissioners determine should be offered to be sold to the public in some manner. This Resolution does not apply to the sale of county-owned property that the county commission determines should be sold to a particular individual(s), association or other entity.

Section 2. Sale of Property of a Value of Greater than \$1000.00. In the event the county commission shall sale personal property or real property, the value of which the commission finds likely to exceed \$1000.00, whether valued as individual items or in bulk, it shall cause such items to be sold by the procedures set forth in this paragraph.

1. Notice to the public of the property to be sold shall be published once in the official county newspaper at least 7 days in advance of the sale.

2. The notice shall list each item to be sold if the property bears a title as evidence of ownership.

3. The notice shall state the method of sale, including but not limited to, fixed price, negotiated bid, sealed bid, public auction, or any other method of sale that allows public participation.

4. The notice shall state the location of any auction or the place of submission of bids and the deadline therefore, as may be applicable.

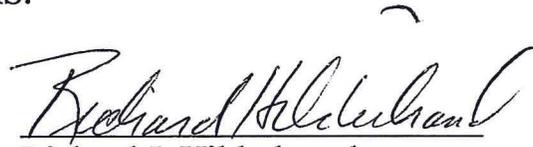
Section 3. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase in this resolution, or the application thereof to any circumstances, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this resolution.

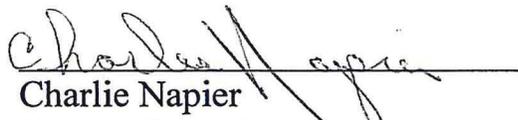
Section 4. Repeal. Resolution 15-2008 is hereby repealed.

Section 5. Effective Date. This resolution shall take effect and be in full force from and after its passage and publication once in the official county newspaper.

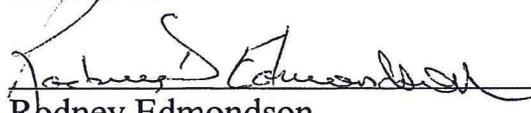
Adopted this 21st day of October, 2013, by the BOARD OF COMMISSIONERS OF CHEROKEE COUNTY, KANSAS.


Patrick W. Collins
County Commissioner


Richard J. Hilderbrand
County Commissioner


Charlie Napier
County Commissioner

ATTEST:


Rodney Edmondson
County Clerk of Cherokee County,
Kansas
Resolution No. 28 - 2013

Prepared by:
Kevin Cure, Attorney

RESOLUTION NO. 29-2013
OF CHEROKEE COUNTY, STATE OF KANSAS

WHEREAS, the undersigned Municipality, has authority under the Kansas Municipal Group Funded Pool Act, K.S.A. 12-2616, et seq., as amended, to participate in and form a municipal self-insurance pool for the insurance coverage for certain liabilities; and

WHEREAS, the Municipality has reviewed an agreement to cooperate with other Municipalities to form such a self-insurance pool entitled "Bylaws and Interlocal Cooperation Agreement for the Kansas County Association Multiline Pool" ("KCAMP")

NOW, THEREFORE, BE IT RESOLVED BY THE MUNICIPALITY, THAT:

1. The Bylaws and Interlocal Cooperation Agreement for the Kansas County Association Multiline Pool ("the Agreement"), a copy of which document is attached hereto and incorporated by reference into this Resolution, is hereby approved.
2. The undersigned is hereby authorized and directed to sign the Agreement on behalf of the Municipality.
3. Neither this Resolution nor the Agreement approved hereby is intended to nor does it waive, nor shall it be construed as waiving, any immunity or limitation on liability provided to the Municipality, its officers or employees, by any law, including but not limited to any such immunity or limitation appearing in the Kansas Tort Claims Act or amendments thereto. Furthermore, neither this Resolution nor the Agreement is intended to, nor does it provide for coverage in excess of the limitation on liability within the Kansas Workers Compensation Act, K.S.A. 44-501, et seq., as amended.
4. The Municipality further understands, and by execution of this Resolution and the Agreement agrees, that the individual members of KCAMP may be subject to the payment of additional contributions approved by the Members at a special or annual membership meeting, duly called and noticed and at which a quorum is present.
5. One copy of the signed Agreement shall be mailed to the Administrator of KCAMP along with a copy of this executed Resolution; one copy of the executed Agreement shall be filed with the County Register of Deeds for the County in which the Municipality is located; and one copy of the executed Agreement shall be filed with the Kansas Secretary of State.

The foregoing Resolution was duly adopted by a majority vote of the governing body of the Municipality in the State of Kansas, on this 21st, day of October, 2013.

ATTEST:


County Clerk



Chairman

Kansas State Fire Marshal
700 SW Jackson
Suite 600
Topeka, KS 66603

PLAN REVIEW APPROVED

Tuesday October 1, 2013

CHEROKEE COUNTY COURTHOUSE
110 W MAPLE
PO BOX 14
COLUMBUS, KS 66725

We have completed a review of the design submittal received on Tuesday October 1, 2013

The design submittal appears to be in compliance with the fire and life safety provisions of the Kansas Fire Prevention Code thus allowing the construction and/or installation work to commence. Submittal acceptance subject to comments listed below.

Plan reviews by the Kansas State Fire Marshal are cursory in nature, and compliance to the appropriate standards is expected. Comments provided by other reviewing parties, authority having jurisdictions, and reviewing parties shall be acknowledged. Any omission of requirements on submitted plans or any omission during plan review shall in no way authorize any violation of applicable requirements under the Kansas Fire Prevention Code. Acceptance of design submittal shall not be construed to be an acceptance of items that do not conform to the Kansas Fire Prevention Code.

Construction and/or work zones shall be separated from occupied areas by one-hour rated construction, per KSFM guidelines. Additionally, the KSFMO has the authority to verify at any time that construction and/or installation work complies with the accepted plans and state-adopted regulations.

Fire Protection Systems shall adhere to the engineered drawings, manufacturers requirements/listings, and the appropriate Codes and Standards. The responsible contractor shall leave a copy at the facility of the final test report verifying that the installed fire protection system is in proper and compliant working condition. The completed fire protection system installation is subject to verification by KSFM.

TO: KYLE DENHAM, EMAIL: DENHAM@PLJBD.COM

PROJECT: REMOVE EXISTING EXTERIOR UPPER FLOOR FIRE ESCAPE

Chatmon, Jack /Fire Protection Specialist
Fire Protection Specialist



BERBERICH TRAHAN & CO., P.A.

Certified Public Accountants

CHEROKEE COUNTY, KANSAS

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
AGREED-UPON PROCEDURES

SEPTEMBER 30, 2013



BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

To the Cherokee County Commission
Cherokee County, Kansas

We have performed the procedures enumerated in the attached supplement, which were agreed to by the County Commission of Cherokee County, Kansas (the County), solely to assist the County in evaluating internal controls over the cash receipts and expenditures cycles, reviewing certain transactions and performing bank reconciliation procedures. The County is responsible for its internal controls over the cash receipts and expenditures cycles, reviewing transactions and performing bank reconciliations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and the associated findings and recommendations are summarized in the attached supplement, which is an integral part of this report.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on internal controls over the cash receipts and expenditures cycles, transactions, and bank reconciliation procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County Commission of Cherokee County, Kansas and is not intended to be and should not be used by anyone other than these specified parties.

Berberich Trahan + Co., P.A.

September 30, 2013
Topeka, Kansas

BERBERICH TRAHAN & CO., P.A. 3690 SW Burlingame Rd., Topeka, KS 66611-2050
T 785-234-3427 Toll Free 800-530-5526 F 785-233-1768
www.btr.com

CHEROKEE COUNTY, KANSAS

SUPPLEMENT TO INDEPENDENT ACCOUNTANT'S REPORT

Procedures

- 1. Review the processes and procedures related to the cash receipt and expenditure cycles to gain an understanding.**

We reviewed processes and procedures with the County Treasurer, the Treasurer's department and the Accounting Clerk. See the finding and recommendation below in Processes and Procedures section.

- 2. Inquire of select County personnel related to internal control processes.**

We inquired of the County Treasurer, the County Clerk, the Treasurer's department and the Accounting Clerk regarding internal control processes and the individuals performing them. See all findings and recommendations below.

- 3. Verify user access for accounting modules of the accounting personnel.**

We inquired of the County Treasurer, the County Clerk, the Treasurer's department and the Accounting Clerk regarding each individual's ability to access various accounting modules and duties they perform. See the findings and recommendations below in the Expense and Accounts Payable section.

- 4. Reconcile the bank statements beginning with December 31, 2012 through June 30, 2013 for the following accounts:**
 - Special Auto – Motor Vehicle account
 - County Treasurer's account
 - Inmate account

See the findings and recommendations below in the Bank Reconciliations and Bank Reconciliation Testwork sections.

- 5. Examine select journal entries from July 1, 2010 to August 19, 2013.**

We obtained a report from the Treasurer's department for journal entries (paid-ins) for this time period and reviewed a random selection of twenty entries for supporting documentation, reasonableness and visible approval of entry. See the finding and recommendation below in the Journal Entry section.

6. Review deposits and receipts from July 1, 2010 to August 19, 2013 and agree to supporting documentation, verify validity, and timeliness of the deposits.

We selected 35 deposits directly from the bank statements and 43 deposits based on randomly selected days totaling 78 deposits to test for the following attributes for the County's Treasurer's and Motor Vehicle accounts:

- a. Deposit slip agrees to the bank statement
- b. Deposit slip agrees to supporting detail
- c. Deposit slip agrees to deposit receipt
- d. Deposit to bank is made timely

See the findings and recommendations below in the Revenue and Receipts section.

7. Review a sample of 10% of expenditure dollars from July 1, 2010 to the date of the agreed-upon procedures and agree to supporting documentation, verify approval, and view cancelled checks for signature verification.

We obtained general ledger detail of cash payments made to select our sample from the County Treasurer's account and Motor Vehicle account as well as from the listing of outstanding checks. We reviewed the expenditures selected for the following attributes:

- a. Expenditure had supporting documentation
- b. Expenditure appears reasonable for County
- c. Check had appropriate signatures
- d. Check cleared bank (unless selected from outstanding check list)
- e. Supporting documentation is reviewed and approved or authorized

See the findings and recommendations below in Expense and Accounts Payable section.

8. Assess the validity of all new vendors and other select vendors from July 1, 2010 to August 19, 2013.

We reviewed the vendor listing from the sample of checks selected in Step 7 to test for the following attributes:

- a. Vendor invoice appears for valid purpose
- b. Vendor had appropriate website or internet history related to scope of work provided to the County

No findings or recommendations related to this step.

Findings and Recommendations

As a result of the agreed-upon procedures outlined above, we have the following recommendations:

Processes and Procedures Findings and Recommendations

From our inquiries of various personnel, it was determined that there are no current written policies and procedures for the various accounting functions. We recommend the County develop standard written policies and procedures for all accounting activities including cash collection transactions, journal entries, bank reconciliation processes, transfers and accounts payable.

The advantages for accounting policies and procedures are to:

Provide documentation, in one location, of the entire financial operations of the County, thereby facilitating an overall understanding of those operations by management and providing detailed guidance to all personnel involved in the financial function.

Be useful for training new employees and cross-training existing employees.

Reduce misunderstandings regarding the County's accounting procedures.

Bank Reconciliations

Bank reconciliations are not being performed on the County's bank accounts. Bank reconciliations should be performed on all accounts and reconciled monthly to the County's cash balance in the accounting system. See the spreadsheets at the end of this supplement that show the difference between our reconciled balances and the balances per the County.

When posting entries in the accounting system that are identified from the monthly bank statement (ach/eft/interest earned, etc.), they should be posted as of the transaction date they occurred, rather than the date they are posted. We recommend using the online banking system to assist in this endeavor by looking at the online banking activity daily and posting any identified transactions that are not posted as a result of regular receipt or payment transactions.

In order to properly perform a bank reconciliation, all activities need to be posted in the accounting system to the month in which they occur. Currently, this is not being done in part due to the County quickly closing each month in the AS400 system before all transactions are posted. We recommend timely recording of all activity from the bank statement (within 3 days of transaction) and not closing each month until all transactions are properly posted. Additionally, all ACH information needs to be timely communicated (within 24 hours) from all Departments to the Treasurer's Department so that the Treasurer's Department can appropriately record the transaction and also be watching for the incoming funds into the bank.

During the bank reconciliation process, outstanding checks older than three years should be voided. The check detail and money should then be sent to the State of Kansas Unclaimed Property division based on the State's guidelines at <http://www.kansasstatetreasurer.com/prodweb/up/unclaimed-property.php>.

Outstanding deposits should not be on the bank reconciliation for more than one month. Deposits in transit recorded as outstanding at month end should clear within a few (3 days normally) days on the subsequent bank statement. If they do not, then the amounts are not valid outstanding deposits or the amounts need to be investigated as to why they were not deposited in the bank.

Once a process for performing bank reconciliations is implemented, we recommend that the Commission review these bank reconciliations monthly, which includes verifying the bank statement activity, the bank statement ending balances compared to the bank reconciliations and the bank reconciliation balances compared to the County's cash accounts. Any unusual activity, including transfers, should be questioned.

The County has several old bank accounts with minimal or no activity. We recommend closing all accounts unless the accounts are required by statute, by a grant, or by the County.

Journal Entry Finding and Recommendation

During the examination of journal entries, it was noted that 18 of the 20 journal entries selected did not have visible approval on the supporting documentation. There was no evidence of approval on the journal entry or its support. We recommend that each journal entry be approved by a department head other than the person entering it into the system.

Revenue and Receipt Findings and Recommendations

Deposits are not being posted to the accounting system or deposited in the bank on a timely basis. Deposits should be prepared and made daily for the previous day's activity. For example, for receipts on August 22nd, the deposit should be prepared and posted in the accounting system on August 23rd and the funds should be deposited into the bank on August 23rd. The deposit slip should be dated using the day of the activity (rather than the day the deposit slip was prepared). As in the example, the deposit slip would be dated August 22nd for the deposit slip prepared on and deposited on August 23rd. We recommend using a locked bank bag for the transfer of the money to the bank with access to the keys being limited to the bank and Treasurer's department. When the deposit slip receipt is returned from the bank, the person who prepared the deposit should verify the receipt with the detail to verify that the amounts agree. With the use of a locked bank bag, it is appropriate for deposits to be taken to the bank by someone not in the Treasurer's department.

From our sample, 5 of the 78 detail receipt reports did not correctly show cash balances vs. check balances when compared to that day's deposit slip. It was determined that the detail receipt report had cash received but was recorded as a check. This difference of what was recorded versus actually received should be discovered during the day's closing process when cash and checks are counted and compared to what the detail receipt report shows. Any variances in the make-up of a day's cash receipts versus checks and credit cards should be noted on that day's activity report when the money is counted and confirmed at the end of the day on each drawer count down. The variances should then be verified by the person who reviews all drawers. This ensures that the actual amounts received are properly coded into the system and reports as well as on the bank deposit. Any variances to the report should be noted on that day's report, initialed and dated by the clerk as well as the supervisor.

It was noted that funds coming into the Treasurer's office from the other cash collection points throughout the County are recorded into the system as one amount instead of breaking out the cash and checks separately on the system report. Due to this, the amount of cash and checks individually are not able to be tracked from the detail deposit information to the bank. We recommend breaking out the cash and checks when recording the cash collection point activity into the AS400. If this is unable to be done due to systems constraints, the Treasurer's office should make a note in a memo or transaction detail line of the cash and check balances.

Expense and Accounts Payable Findings and Recommendations

The person who has access to and creates the accounts payable and payroll checks should not have access to the checks once signed. Currently two employees both enter, print and receive back the signed checks in order to stuff the envelopes and mail. We recommend that someone other than the person who enters and prints the checks mail them once the final signature is obtained on the check.

There are checks written that the Commission does not approve. In addition, there are also accounts payable checks written in the first part of each month that are mailed prior to Commission approval. The checks (hand checks) that are not signed or approved by the Commission (signed only through the Treasurer's office or a combination of the Treasurer's office and Clerk's office) need to have Commission approval. The Commission is not currently getting reports on any of these checks like they do with the regular accounts payable or payroll. The Commission should be receiving a report, at least bi-weekly, detailing the checks written from all the County's cash accounts. We recommend that all checks be approved by the Commission prior to being mailed.

During our review of expenditures, we noted that checks are posted in the accounting system days (from one to fifteen) after the check is actually written and dated. In some instances, the check had cleared the bank before it was posted (dated) in the accounting system. We recommend posting checks to the accounting system after the date the Commission approves and before the date of the check (Monday-Wednesday timeframe) using the date of the check.

During our expenditure testwork, we also noted that 45 of the 94 checks selected did not have visible approval on the supporting documentation by a department head. There was no evidence of approval on the purchase order or invoice. We recommend that each purchase order and invoice be approved by the department head and that the department head initial or sign the purchase order or invoice to verify their approval prior to being processed in the accounts payable system.

During the expenditure testwork, it was noted that 4 of the 5 checks selected from the outstanding checks listed on the bank reconciliation did not have supporting documentation. We recommend maintaining supporting documentation for all checks for a minimum of seven years.

Bank Reconciliation Testwork Findings

Due to the findings noted above, we were unable to reconcile the bank statements. In order to properly reconcile the bank statements, the recommendations above must be implemented.

The County's main operating account, motor vehicle account and inmate account had reconciling differences as noted below:

Main Operating Account (includes only the main checking, old main checking and insurance checking accounts)

Month Ended	Bank Reconciliation Balance	Balance per County's Manual Check Register	Difference	Identified Differences	Unidentified Differences
December 31, 2012	\$ 7,269,702.88	\$ 7,086,441.89	\$ 183,260.99	\$ 4,357.97	\$ 178,903.02
January 31, 2013	6,505,595.33	6,295,782.30	209,813.03	42,084.88	167,728.15
February 28, 2013	10,951,455.24	10,632,751.09	318,704.15	150,662.01	168,042.14
March 31, 2013	8,363,270.70	7,989,877.43	373,393.27	208,308.18	165,085.09
April 30, 2013	8,169,514.91	7,977,742.05	191,772.86	23,768.59	168,004.27
May 31, 2013	12,160,867.80	11,823,070.91	337,796.89	169,792.62	168,004.27
June 30, 2013	8,372,191.82	8,010,463.29	361,728.53	194,533.76	167,194.77

Motor Vehicle Account

Month Ended	Bank Reconciliation Balance	Balance per County	Difference
December 31, 2012	\$ 1,279,238.90	\$ 1,279,033.62	\$ 205.28
January 31, 2013	1,471,724.53	1,471,519.25	205.28
February 28, 2013	783,992.81	783,787.53	205.28
March 31, 2013	613,791.26	613,585.98	205.28
April 30, 2013	1,021,149.28	1,020,944.00	205.28
May 31, 2013	1,071,263.12	1,071,057.84	205.28
June 30, 2013	1,247,227.67	1,247,022.39	205.28

Inmate Account

Month Ended	Bank Reconciliation Balance	Balance per County	Difference
December 31, 2012	\$ 17,305.72	\$ 27,892.04	\$ (10,586.32)
January 31, 2013	17,154.09	27,892.04	(10,737.95)
February 28, 2013	17,473.50	28,518.57	(11,045.07)
March 31, 2013	17,669.22	28,719.43	(11,050.21)
April 30, 2013	18,837.68	29,884.86	(11,047.18)
May 31, 2013	21,326.97	32,276.10	(10,949.13)
June 30, 2013	22,818.52	33,702.95	(10,884.43)